ANNOTATION

of the dissertation submitted for the degree of Doctor of Philosophy (Ph.D.) under the educational program «8D04202 – Theoretical Jurisprudence» of the scientific and pedagogical direction by Sabitov Kuanysh Alimkhanuly on the topic: «Constitutional and Legal Foundations of the Financial Activities of Local Self-Government Bodies in the Republic of Kazakhstan»

General characteristics of the work. The dissertation is devoted to the study of the constitutional and legal foundations of financing local self-government bodies in the Republic of Kazakhstan

Relevance of the research topic. The Constitution of the Republic of Kazakhstan established the most important foundation for the development of local self-government in the country. The Basic Law of the Republic of Kazakhstan not only established the institution of local self-government but also enshrined in paragraph 1 of Article 4 that «The People of Kazakhstan are the sole source of state power and the bearer of Sovereignty». And in paragraphs 1 and 2 of Article 91, the Constitution of the Republic of Kazakhstan established that «Local self-government shall be recognized in the Republic of Kazakhstan, ensuring the independent resolution by the population of issues of local significance. Local self-government shall be exercised by the population directly, as well as through maslikhats and other local self-government bodies in local communities covering territories in which groups of the population reside compactly».

Local self-government in the Republic of Kazakhstan is clearly becoming an integral part of public authority. During the transitional period of development in the Republic of Kazakhstan, problems became clearly apparent concerning the mismatch between the constitutional and legal regulation of public relations developing within the local self-government system in the republic and the objective needs for its formation, effective development, and the corresponding financial foundations. The absence of stable legal regulation of local self-government in the republic and its corresponding financial foundations indicates a high demand for fundamental scientific research on this subject.

The profound systemic constitutional and legal transformations that the Republic of Kazakhstan continues to experience require active scientific support and fundamental research in the sphere of state-power relations, stable legal regulation of local self-government in the republic, and its corresponding financial foundations.

Not all reserves for creating and improving the local self-government system have yet been used, either at the level of large-scale state transformations of the system of power or at the level of its constitutional consolidation and development. This creates an urgent need for an in-depth analysis of the socio-political and constitutional-legal concepts underlying the Constitution of the Republic of Kazakhstan in order to adjust them in light of actual experience and the prospects of state-building. Attention to this problem is also conditioned by the dynamics of the development of the theory of constitutionalism, the accumulation of new information on the development of local self-government, stable legal regulation of local self-government in the republic and its corresponding financial foundations, the insufficient degree of its elaboration in existing state-legal studies, and the need to examine the problem from new perspectives.

The relevance of the research topic is also determined by the specific nature of the transition period from centralized union administration to the establishment of a democratic regime in the modern Republic of Kazakhstan, which has its own constitutional foundation and political and legal methods for the functioning of local self-government.

The need to democratize the political regime, to create and consolidate new constitutional foundations based on the fundamental principles of separation of powers, and to introduce and develop parliamentarism also prompted the study of contemporary domestic experience in the constitutional and legal regulation of the local self-government system, stable legal regulation of local self-government in the republic, and its corresponding financial foundations.

Purpose and objectives of the dissertation research. The purpose of the dissertation research is to conduct a comprehensive analysis of the constitutional and legal foundations of the financial activities of local self-government bodies, identify the main problems, and develop appropriate recommendations for the formation of an innovative legal framework for their financial activities in Kazakhstan.

To achieve the stated purpose of the research, the following objectives have been defined:

- To clarify and formulate the concept of local self-government taking into account modern constitutional and legal approaches, the principles of popular sovereignty, and the organizational and financial foundations of its functioning;
- To study the financial and economic foundations of local self-government and assess the impact of the Level IV budget reform on the development of fiscal decentralization in the Republic of Kazakhstan;
- To study foreign and domestic experience in the development of local self-government and develop recommendations for strengthening the financial independence of local budgets, improving interbudgetary relations, and expanding public participation in the exercise of local self-government in the Republic of Kazakhstan;
- To develop proposals for improving the legislative regulation of the financial and economic foundations of local self-government in the Republic of Kazakhstan;
- To analyze foreign experience and Kazakhstan's practice of local self-government to develop proposals for strengthening the financial independence of local communities, developing communal property, and improving fiscal decentralization mechanisms;
- Based on an analysis of the theoretical and legal foundations, constitutional and legal regulation, and the practice of functioning of local self-government, to examine the factors determining the effectiveness of the local self-government system and its financial and economic foundations in the Republic of Kazakhstan, as well as to identify the main directions for their further improvement.

The object of the dissertation research comprises: the constitutional and legal system of local self-government bodies and their financial foundations, constitutional and legal relations arising in the sphere of formation of local self-government institutions and indirectly functioning local bodies of state authority and administration.

Research methodology and methods - methods of cognition of objective reality; methodological provisions of the general theory of state and law, constitutional and administrative law, the theory of public administration and local self-government; special methods of theoretical analysis – comparative legal, system-structural, economic-legal; the main methods of logical cognition - analysis, synthesis, generalization, as well as historical, specific sociological, theoretical-experimental methods, monitoring, and interviewing.

Scientific novelty of the research. The dissertation is the first comprehensive study in the Republic of Kazakhstan of the theoretical and methodological problems of financing local self-government bodies in domestic legal science.

The novelty of the dissertation research is also determined by the fact that a comprehensive and systematic study of the theoretical and practical problems of forming

the local self-government system and its financial foundations in Kazakhstan has been carried out; the need for a clear consolidation of the constitutional and legal responsibility of state officials in the development of local self-government and its financial foundations is substantiated; the work presents conclusions and develops proposals of practical significance for optimizing Kazakhstan's local self-government system and its financial foundations; a conceptual model for optimizing the financial foundations is presented.

The theoretical and practical significance of the obtained research results lies in the fact that the formulated theoretical provisions and recommendations can serve as a basis for further research and in the possibility of applying its results in the process of improving the norms of special legislation on local administration. The conclusions drawn may serve as a basis for substantiating new measures of state response aimed at ensuring greater financial independence of local self-government bodies, as well as receive support from higher and central bodies of public administration in the further planning of improvements in the situation in the regions.

Main provisions submitted for defense:

1. The study formulates the definition of «local self-government» as a norm guaranteed by the Constitution, establishing that power belongs to the people and members of the local community, as well as the right, real possibility, and capacity of the people to exercise this power freely in full accordance with their sovereign will and legitimate interests, using forms of local self-government and forming representative and executive local self-government bodies, while possessing the necessary material, technical, and financial foundations;

2. It is substantiated that the reform of Level IV budgets in the Republic of Kazakhstan is a major stage in the development of fiscal decentralization and creates prerequisites for increasing the independence of local communities in resolving issues of local significance;

3. It is concluded that expanding the financial independence of local self-government bodies is effective through increasing the share of own revenues of local budgets, assigning stable sources of local taxes and fees to local self-government bodies, improving the system of interbudgetary equalization taking into account regional differences, developing mechanisms for transparency and openness of local budgets, and expanding citizens' participation in resolving issues of local significance through public hearings, participatory budgeting, and local referendums;

4. The provision on the need to develop and adopt the draft law «On the Financial and Economic Foundations of Local Self-Government Bodies» is substantiated, with clearly defined functions and powers of local self-government bodies and their proper financial support, as well as rules on the legal responsibility, in this context, of officials of public administration and local self-government bodies;

5. The analysis made it possible to identify an imbalance between the powers transferred and the financial resources of local self-government. The importance of the institution of communal property of local self-government as the material basis for the financial independence of rural districts and other territorial communities has been established. The need for further fiscal decentralization has been proven. International experience shows that sustainable development of local self-government is possible only with a stable own revenue base and independence in the management of budgetary funds;

6. The key factors and paths for the development of the local self-government system and its financial foundations in the Republic of Kazakhstan have been identified and substantiated, namely: stability of the Constitution and laws; an effective democratic

system of local self-government; democratic political rights and freedoms of citizens; optimal organization of the system of state power, the system of local state authorities and local self-government bodies; clearly delineated functions and powers between local state authorities and local self-government bodies; effective interbudgetary relations; competent personnel of managers – administrators of the XXI century; real and effective legal responsibility of public administration bodies and local self-government bodies and their senior officials.

Personal contribution of the applicant. All results of the dissertation work were obtained with the personal participation of the author. The dissertation candidate independently carried out an analysis of the literature data on the research topic, a sociological survey, processing and analysis of the research results, and the writing and formatting of the dissertation manuscript. The author of the dissertation is one of the authors of the draft strategy «Decentralization of Public Administration and Development of Local Self-Government in the Republic of Kazakhstan for the Period from 2026 to 2030» and the draft law «On Local Self-Government».

Approbation of the research results is reflected in the following publications, including 2 articles in publications indexed in Scopus, 4 articles in journals recommended by the Committee for Quality Assurance in Science and Higher Education of the Ministry of Science and Higher Education of the Republic of Kazakhstan, and 5 publications in the proceedings of international scientific-practical and scientific-theoretical conferences:

1. Aitkhozhin, R.V. Ten, K.A. Sabitov. Local self-government in the Republic of Kazakhstan: state, problems, solutions // Proceedings of the international scientific-practical conference on the topic: «Current Problems of State and Law in Modern Conditions», dedicated to the 70th anniversary of Doctor of Law, Professor, Head of the Department of Constitutional, International Law and Customs Affairs, Academician of the Russian Academy of Natural Sciences Aitkhozhin K. K. / Kunaev University / Almaty, 2023. P. 367-372;

2. Aitkhozhin K.K., Rakimbayev E.N., Sabitov K.A. Conceptual foundations for the formation of an innovative system of local public administration and self-government in the Republic of Kazakhstan. International journal «Science» of the Kostanay Academy of the Ministry of Internal Affairs of the Republic of Kazakhstan named after Shrakbek Kabylbayev. / No. 3 (82) / (September 2024). pp. 153-159;

3. Sabitov K.A., Alibayeva G.A., Rakimbayev E.N. On the correlation of terminology in the local self-government system in the Republic of Kazakhstan. Definition of terms. Bulletin of L.N. Gumilyov Eurasian National University. / Series: Law / Volume 148 No. 3 (2024). P. 239-248;

4. Aitkhozhin K.K., Alibayeva G.A., Sabitov K.A. Local self-government in the Republic of Kazakhstan: current realities and the future. Proceedings of the International Scientific-Theoretical Conference «Constitutional and Legal Foundations for the Modernization of Society and the State in the Republic of Uzbekistan» (Tashkent International University, Tashkent, Uzbekistan, December 10, 2024). pp. 312-322;

5. Kuanysh Sabitov, Gulnar Alibayeva, Erkinbek Rakimbayev, Kabdulsamikh Aitkhozhin, Adam Szaflarski. Prospects of Application of the European Charter of Local Self-Governance for Kazakhstan: Experience of Germany and Poland. Public Policy and Administration. 2025, Vol. 24, Nr. 1, p. 100-117 (Mykolo Romerio Universitetas / Lithuania)
DOI: Public Policy and Administration / Law / Social Sciences. 100-117 p

6. Sabitov K.A. Functions of local self-government bodies in cooperation between law enforcement agencies and society for counteraction. The law enforcement system of Kazakhstan in the new global reality: state, reforms, development. Proceedings of the international scientific-practical conference (April 11, 2025) / Makan Esbulatov Almaty Academy of the Ministry of Internal Affairs of the Republic of Kazakhstan. P. 168-172;

7. Rakimbayev E.N., Sabitov K.A. Development of the legal foundations for interaction between local self-government bodies and civil society institutions in Kazakhstan. Proceedings of the International Scientific-Practical Conference «Modern Problems of Interaction between State Authorities and Civil Society Institutions», / Narxoz University, Almaty. pp. 297-303;

8. Aitkhozhin K.K., Alibayeva G.A., Sabitov K.A. Local self-government as a form of exercising the public power of the people. International journal «Science» of the Kostanay Academy of the Ministry of Internal Affairs of the Republic of Kazakhstan named after Shrakbek Kabylbayev. / No. 2 (85) / June 2025. P. 167–171.

9. Bekbayev E.Z., Sabitov K.A. Local self-government bodies in the Republic of Kazakhstan. Scientific journal «Khabarshy — Bulletin» of the B. Beisenov Karaganda Academy of the Ministry of Internal Affairs of the Republic of Kazakhstan. No. 2 (88) / June 23, 2025. P. 65–70.

10. Kuanysh Sabitov, Gulnar Alibayeva, Erkinbek Rakimbayev, Kabdulsamikh Aitkhozhin, Yerzat Bekbayev. Comparative Analysis of Decentralization and Power Distribution in Local Self-Government: Kazakhstan and Europe. Khazanah Hukum by UIN Sunan Gunung Djati Bandung. 2025. Vol. 7, No. 2. P. 255–275. (Kota Bandung, Indonesia).

11. Bekbayev E.Z., Sabitov K.A. Features of the new draft Law «On Local Self-Government in the Republic of Kazakhstan». Proceedings of the International Scientific-Practical Conference «The State and Local Self-Government in the Republic of Kazakhstan: Current State, Problems, Prospects». Kunaev University, Almaty. P. 41–49.